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**CITY OF BOYNTON BEACH, FLORIDA**

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**PRELIMINARY RATE RESOLUTION**

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**ADOPTED JULY 13, 2021**

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**TABLE OF CONTENTS**

SECTION 1. AUTHORITY..... 1

SECTION 2. PURPOSE AND DEFINITIONS..... 1

SECTION 3. PROVISION AND FUNDING OF FIRE RESCUE SERVICES..... 6

SECTION 4. IMPOSITION AND COMPUTATION OF FIRE RESCUE ASSESSMENTS..... 6

SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND FAIR APPORTIONMENT..... 7

    GENERAL ..... 7

    COST APPORTIONMENT ..... 8

    RESIDENTIAL PARCEL APPORTIONMENT ..... 9

    NON-RESIDENTIAL PARCEL APPORTIONMENT ..... 10

SECTION 6. COST APPORTIONMENT METHODOLOGY..... 12

SECTION 7. PARCEL APPORTIONMENT METHODOLOGY..... 12

SECTION 8. DETERMINATION OF FIRE RESCUE ASSESSED COSTS; ESTABLISHMENT OF PRELIMINARY FIRE RESCUE ASSESSMENTS..... 13

SECTION 9. ASSESSMENT ROLL..... 14

SECTION 10. METHOD OF COLLECTION..... 14

SECTION 11. AUTHORIZATION OF PUBLIC HEARING..... 15

SECTION 12. NOTICE BY PUBLICATION..... 15

SECTION 13. NOTICE BY MAIL..... 15

SECTION 14. APPLICATION OF ASSESSMENT PROCEEDS..... 15

SECTION 15. CONFLICTS..... 16

SECTION 16. SEVERABILITY..... 16

SECTION 17. EFFECTIVE DATE..... 16

APPENDIX A ..... A-1

APPENDIX B.....B-1

APPENDIX C.....C-1  
APPENDIX D ..... D-1  
APPENDIX E.....E-1  
APPENDIX F ..... F-1  
APPENDIX G ..... G-1  
APPENDIX H ..... H-1



30                   **“Code Descriptions”** mean the descriptions listed in the Fixed Property Use Codes  
31 and the Improvement Codes.

32                   **“Commercial Property”** means those Tax Parcels with a Code Description  
33 designated as “Commercial” in the Improvement Codes specified in Appendix C.

34                   **“Cost Apportionment”** means the apportionment of the Fire Rescue Assessed Cost  
35 among all Property Use Categories according to the Demand Percentages established  
36 pursuant to the apportionment methodology described in Section 6 of this Preliminary Rate  
37 Resolution.

38                   **“Demand Percentage”** means the percentage of demand for fire rescue services,  
39 facilities, or programs attributable to each Property Use Category determined by analyzing  
40 the historical demand for fire rescue services as reflected in the Fire Rescue Incident Reports  
41 in the State Database under the methodology described in Section 6 of this Preliminary Rate  
42 Resolution.

43                   **“DOR Code”** means a property use code established in Rule 12D-8.008, Florida  
44 Administrative Code, assigned by the Property Appraiser to Tax Parcels within the City,  
45 attached hereto as Appendix D.

46                   **“Dwelling Unit”** means (1) a Building, or a portion thereof, available to be used for  
47 residential purposes, consisting of one or more rooms arranged, designed, used, or intended  
48 to be used as living quarters for one family only, or (2) the use of land in which lots or spaces  
49 are offered for rent or lease for the placement of mobile homes or the like for residential  
50 purposes.

51                   **“Emergency Medical Services”** means those services recorded in Incident Reports  
52 that assign a “type of situation found code” of 300, 300N, 311, 32, 321, 322, 323, 324, 381,  
53 554, and 661. The “type of situation found codes” are attached hereto as Appendix A.

54                   **“Emergency Medical Services Cost”** means the amount, other than first response  
55 medical rescue services, to be associated with Emergency Medical Services.

56                   **“Estimated Fire Rescue Assessment Rate Schedule”** means that rate schedule  
57 attached hereto as Appendix E and hereby incorporated herein by reference, specifying the  
58 Fire Rescue Assessed Costs determined in Section 8 of this Preliminary Rate Resolution and  
59 the estimated Fire Rescue Assessments established in Section 8 of this Preliminary Rate  
60 Resolution.

61                   **“Fire Rescue Assessed Cost”** means:

62                   (1)       the amount determined by the City Commission to be assessed in any  
63 Fiscal Year to fund all or any portion of the cost of the provision of fire rescue services,  
64 facilities, or programs, which provide a special benefit to Assessed Property, and shall  
65 include, but not be limited to, the following components: (A) the cost of physical  
66 construction, reconstruction or completion of any required facility or improvement; (B) the  
67 costs incurred in any required acquisition or purchase; (C) the cost of all labor, materials,  
68 machinery, and equipment; (D) the cost of fuel, parts, supplies, maintenance, repairs, and  
69 utilities; (E) the cost of computer services, data processing, and communications; (F) the  
70 cost of all lands and interest therein, leases, property rights, easements, and franchises of any  
71 nature whatsoever; (G) the cost of any indemnity or surety bonds and premiums for  
72 insurance; (H) the cost of salaries, volunteer pay, workers’ compensation insurance, or other  
73 employment benefits; (I) the cost of uniforms, training, travel, and per diem; (J) the cost of  
74 construction plans and specifications, surveys and estimates of costs; (K) the cost of  
75 engineering, financial, legal, and other professional services; (L) the costs of compliance  
76 with any contracts or agreements entered into by the City to provide fire rescue services;  
77 (M) all costs associated with the structure, implementation, collection, and enforcement of

78 the Fire Rescue Assessments, including any service charges of the Tax Collector, or Property  
79 Appraiser and amounts necessary to off-set discounts received for early payment of Fire  
80 Rescue Assessments pursuant to the Uniform Assessment Collection Act or for early  
81 payment of Fire Rescue Assessments collected pursuant to Section 3.02 of the Ordinance;  
82 (N) all other costs and expenses necessary or incidental to the acquisition, provision, or  
83 construction of fire rescue services, facilities, or programs, and such other expenses as may  
84 be necessary or incidental to any related financing authorized by the City Commission by  
85 subsequent resolution; (O) a reasonable amount for contingency and anticipated  
86 delinquencies and uncollectible Fire Rescue Assessments; and (P) reimbursement to the City  
87 or any other Person for any moneys advanced for any costs incurred by the City or such  
88 Person in connection with any of the foregoing components of Fire Rescue Assessed Cost.

89 (2) In the event the City also imposes an impact fee upon new growth or  
90 development for fire rescue related capital improvements, the Fire Rescue Assessed Cost  
91 shall not include costs attributable to capital improvements necessitated by new growth or  
92 development that will be paid by such impact fees.

93 (3) In no event shall the Fire Rescue Assessed Cost include any amount  
94 attributable to the Emergency Medical Services Cost.

95 **“Fire Rescue Incident Reports”** means those Incident Reports that do not record  
96 Emergency Medical Services.

97 **“Fixed Property Use Codes”** mean the property use codes used by FFIRS as  
98 specified in Appendix B attached hereto and incorporated herein by reference.

99 **“FFIRS”** means the Florida Fire Incident Reporting System maintained by the  
100 Florida State Fire Marshal.

101                   **“Improvement Codes”** mean the building use codes assigned by the Property  
102 Appraiser to Tax Parcels within the City as specified in Appendix C attached hereto and  
103 incorporated herein by reference.

104                   **“Incident Report”** means an individual report filed with the Florida State Fire  
105 Marshal under FFIRS.

106                   **“Industrial/Warehouse Property”** means those Tax Parcels with a Code  
107 Description designated as “Industrial/Warehouse” in the Improvement Codes specified in  
108 Appendix C.

109                   **“Institutional Property”** means those Tax Parcels with a Code Description  
110 designated as “Institutional” in the Improvement Codes specified in Appendix C.

111                   **“Mixed Use Property”** means a Tax Parcel that contains Buildings whose use  
112 descriptions are capable of assignment under a Code Description in the Improvement Codes  
113 in more than one Property Use Category.

114                   **“Non-Residential Property”** means, collectively, Commercial Property,  
115 Industrial/Warehouse Property, Institutional Property, and Nursing Home Property.

116                   **“Nursing Home Property”** means those Tax Parcels with a Code Description  
117 designated as “Nursing Home” in the Improvement Codes specified in Appendix C.

118                   **“Parcel Apportionment”** means the further apportionment of the Fire Rescue  
119 Assessed Cost allocated to each Property Use Category by the Cost Apportionment among  
120 the Tax Parcels under the methodology established in Section 7 of this Preliminary Rate  
121 Resolution.

122                   **“Property Use Categories”** mean, collectively, all categories of Residential  
123 Property and all categories of Non-Residential Property.

124                   **“Residential Property”** means, those Tax Parcels with a Code Description  
125 designated as “Residential” in the Improvement Codes specified in Appendix C.

126                   **“State Database”** means the incident data specific to the City derived from the  
127 FFIRS Incident Reports maintained by the Florida State Fire Marshal.

128                   **“Tax Parcel”** means a parcel of property located within the City to which the  
129 Property Appraiser has assigned a distinct ad valorem property tax identification number.

130                   **SECTION 3. PROVISION AND FUNDING OF FIRE RESCUE SERVICES.**

131                   (A) Upon the imposition of a Fire Rescue Assessment for fire rescue services,  
132 facilities, or programs against Assessed Property located within the City, the City shall  
133 provide fire rescue services to such Assessed Property. A portion of the cost to provide such  
134 fire rescue services, facilities, or programs shall be funded from proceeds of the Fire Rescue  
135 Assessments. The remaining cost required to provide fire rescue services, facilities, and  
136 programs shall be funded by legally available City revenues other than Fire Rescue  
137 Assessment proceeds. No Emergency Medical Services shall be funded from the Fire  
138 Rescue Assessment revenues.

139                   (B) It is hereby ascertained, determined, and declared that each parcel of  
140 Assessed Property located within the City will be benefited by the City’s provision of fire  
141 rescue services, facilities, and programs in an amount not less than the Fire Rescue  
142 Assessment imposed against such parcel, computed in the manner set forth in this  
143 Preliminary Rate Resolution.

144                   **SECTION 4. IMPOSITION AND COMPUTATION OF FIRE RESCUE**  
145                   **ASSESSMENTS.**

146                   Fire Rescue Assessments shall be imposed against all Tax Parcels within the Property  
147 Use Categories. Fire Rescue Assessments shall be computed in the manner set forth in this  
148 Preliminary Rate Resolution.  
149

150 **SECTION 5. LEGISLATIVE DETERMINATIONS OF SPECIAL BENEFIT AND**  
151 **FAIR APPORTIONMENT.**  
152

153 It is hereby ascertained and declared that the Fire Rescue Assessed Costs provide a  
154 special benefit to the Assessed Property based upon the following legislative determinations  
155 and based upon that certain report entitled “City of Boynton Beach Fire Assessment  
156 Memorandum,” May 2008, prepared by Government Services Group, Inc., which is hereby  
157 incorporated herein by reference. Each year since then, the City has engaged Government  
158 Services Group to provide assistance to the City in implementing the annual Fire Rescue  
159 Assessments, including review of rates and budgets, to maintain consistency with the  
160 methodology used by the City and confirmed in *Desiderio Corp. v. City of Boynton Beach*,  
161 39 So.3d 487 (Fla. 4<sup>th</sup> DCA 2010). There has been no change in law since the *Desiderio*  
162 decision affecting the City’s methodology.

163 **GENERAL**

164 (A) Upon the adoption of this Preliminary Rate Resolution determining the Fire  
165 Rescue Assessed Costs and identifying the Assessed Property to be included in the  
166 Assessment Roll, the legislative determinations of special benefit ascertained and declared  
167 in Section 1.04 of the Ordinance are hereby ratified and confirmed.

168 (B) It is fair and reasonable to use the Improvement Codes and the DOR Codes  
169 of the Cost Apportionment and the Parcel Apportionment because: (1) the Tax Roll database  
170 employing the use of such property use codes is the most comprehensive, accurate, and  
171 reliable information readily available to determine the property use and Building Area for  
172 improved property within the City, and (2) the Tax Roll database within such property use  
173 codes is maintained by the Property Appraiser and is thus consistent with parcel designations  
174 on the Tax Roll which compatibility permits the development of an Assessment Roll in  
175 conformity with the requirements of the Uniform Method of Collection.

176 (C) The data available in the Improvement Codes is more useful and accurate to  
177 determine Building Area than relying exclusively upon the data maintained in the DOR Code  
178 alone because (1) the data maintained in the Improvement Codes reveals the existence of a  
179 Building with a different use than the use described on the DOR Code, (2) the Improvement  
180 Codes represent records maintained by the Property Appraiser with the most information  
181 relative to Building Area regardless of property use and (3) the City conducted field work to  
182 ascertain Building use when sufficient information was not available.

### 183 COST APPORTIONMENT

184 (D) It is fair and reasonable and consistent with the decision from the Florida  
185 Supreme Court in the case of *City of North Lauderdale v. SMM Properties, Inc.*, 825 So. 2d  
186 343 (Fla. 2002), to exclude from the Fire Rescue Assessed Cost amounts determined to  
187 constitute the Emergency Medical Services Cost.

188 (E) Apportioning the Fire Rescue Assessed Cost among classifications of  
189 improved property based upon historical demand for fire rescue services, but not Emergency  
190 Medical Services, is fair and reasonable and proportional to the special benefit received.

191 (F) The Fire Rescue Incident Reports are the most reliable data available to  
192 determine the potential demand for fire rescue services from property use and to determine  
193 the benefit to property use resulting from the availability of fire rescue services to protect  
194 and serve Buildings located within the Assessed Property and their intended occupants.  
195 There exist sufficient Fire Rescue Incident Reports that document the historical demand for  
196 fire rescue services from Assessed Property within the Property Use Categories. The  
197 Demand Percentage that has been determined for each Property Use Category by an  
198 examination of such Fire Rescue Incident Reports is consistent with the experience of the  
199 City. Therefore, the use of Demand Percentages that were determined by an examination of

200 Fire Rescue Incident Reports is a fair and reasonable method to apportion the Fire Rescue  
201 Assessed Costs among the Property Use Categories.

202 (G) The historical demand for fire rescue service availability for multi-family and  
203 single-family Residential Property is substantially similar and any difference in the  
204 percentage of documented fire rescue calls to such specific property uses is statistically  
205 insignificant.

206 (H) As a result of the urbanized character of the City, the suppression of fire on  
207 vacant property primarily benefits the Buildings within the adjacent improved property by  
208 the containment of the spread of fire rather than the preservation of the vacant property.  
209 Therefore, it is fair and reasonable not to apportion any of the Fire Rescue Assessed Costs  
210 to vacant property and the Fire Rescue Incident Reports documenting historical fire services  
211 provided to vacant property were thus omitted from the Demand Percentage calculation.

212 (I) The level of services required to meet anticipated demand for the rescue  
213 services and the corresponding annual fire rescue budget required to fund fire rescue services  
214 provided to non-specific property uses would be required notwithstanding the occurrence of  
215 any incidents from such non-specific property uses. Therefore, it is fair and reasonable to  
216 omit from the Demand Percentage calculation the Fire Rescue Incident Reports documenting  
217 fire rescue services provided to non-specific property uses.

218 **RESIDENTIAL PARCEL APPORTIONMENT**

219 (J) Neither the size nor the value of Residential Property determines the scope  
220 of the required fire rescue response. The potential demand for fire rescue services is driven  
221 by the existence of a Dwelling Unit and the anticipated average occupant population.

222 (K) Apportioning the Fire Rescue Assessed Cost for fire rescue services  
223 attributable to Residential Property on a per Dwelling Unit basis is required to avoid cost

224 inefficiency and unnecessary administration and is a fair and reasonable method of Parcel  
225 Apportionment based upon historical call data.

226 (L) The City Commission hereby finds that as a consequence of the transient use  
227 and potential extraordinary vacancies within Mobile Home Park Property, which vacancies  
228 result in the absence of structures on unoccupied spaces, as compared to other Residential  
229 Property, and within Recreational Vehicle Park Property as compared to other Commercial  
230 Property, as well as the lack of demand for fire rescue services for unoccupied spaces which  
231 lack structures, it is fair and reasonable to provide for an extraordinary vacancy adjustment  
232 procedure for Mobile Home Park Property and Recreational Vehicle Park Property, using  
233 the procedures established in Resolution R11-089.

234 **NON-RESIDENTIAL PARCEL APPORTIONMENT**

235 (M) The separation of improved Non-Residential Property by actual square  
236 footage is fair and reasonable for the purpose of Parcel Apportionment because the demand  
237 for fire rescue service is determined and measured by the actual square footage of structures  
238 and improvements within benefited parcels.

239 (N) The demand for the availability of fire rescue services diminishes at the outer  
240 limit of Building size because a fire occurring in a structure greater than a certain size is not  
241 capable of being suppressed under expected conditions and given the availability of fire  
242 control combat personnel, equipment and apparatus within the City. In such circumstances,  
243 the fire control activities of the City are directed to avoid the spread of the fire event to  
244 adjacent Buildings. Therefore, it is fair and reasonable to place a cap on the Building Area  
245 classification of benefited parcels within Non-Residential Property based on the fire control  
246 personnel, equipment, and apparatus available within the City.

247           (O)    Institutional Property whose use is exempt from the valorem taxation under  
248 Florida law provides facilities and uses to the ownership, occupants, membership as well as  
249 the public in general that otherwise might be requested or required to be provided by the  
250 City and such property uses serve a legitimate public purpose and provide a public benefit.  
251 Therefore, it is fair and reasonable not to impose Fire Rescue Assessments upon such parcels  
252 of Institutional Property whose building use is wholly exempt from ad valorem taxation  
253 under Florida law. Accordingly, pursuant to Section 2.14 of the Ordinance, no Fire Rescue  
254 Assessment shall be imposed upon a parcel of Institutional Property whose use is wholly  
255 exempt from the ad valorem taxation under Florida law.

256           (P)    Except as provided in subsection (Q) below, Government Property provides  
257 facilities and uses to the community, local constituents and the public in general that serves  
258 a legitimate public purpose and provides a public benefit. Therefore, it is fair and reasonable  
259 not to impose Fire Rescue Assessments upon such parcels of Government Property pursuant  
260 to Section 2.14 of the Ordinance.

261           (Q)    Government Property that is owned by federal government mortgage entities,  
262 such as the Fannie Mae, Freddie Mae, VA and HUD, due to foreclosures are neither serving  
263 a governmental purpose nor providing a public benefit but are instead being held by these  
264 federal government mortgage entities in a proprietary capacity. Accordingly, these  
265 properties shall not be exempted from the Fire Rescue Assessment.

266           (R)    Nursing Home Property provides facilities for the care of elderly and disabled  
267 residents of the City. Such facilities provide a benefit to the public by offering care and  
268 assistance to vulnerable members of the community. Therefore, it is fair and reasonable to  
269 impose a Fire Rescue Assessment against Nursing Home Property based on the Fire Rescue  
270 Assessment rate established for Institutional Property notwithstanding the Demand

271 Percentage determined for Nursing Home Property to avoid increasing the cost of care for  
272 the elderly and disabled.

273 **SECTION 6. COST APPORTIONMENT METHODOLOGY.**

274 (A) Utilizing data from the Fire Rescue Incident Reports related to the type of  
275 calls and physical location of each call, the City assigned fire rescue incidents located within  
276 the City to Property Use Categories.

277 (B) Based upon such assignment of Fire Rescue Incident Reports to Property Use  
278 Categories, the number of Fire Rescue Incident Reports filed within a sampling period was  
279 determined for each Property Use Category. A Demand Percentage was then determined for  
280 each Property Use Category by calculating the percentage that Fire Rescue Incident Reports  
281 allocated to each Property Use Category bear to the total number of Fire Rescue Incident  
282 Reports documented for all Property Use Categories within the sampling period.

283 (C) Appendix C contains a designation of Code Descriptions by Property Use  
284 Category with the Improvement Codes. Such correlation between Code Descriptions by  
285 Property Use Category on the Fire Rescue Incident Reports and the Improvement Codes is  
286 necessary to allocate the historical demand for fire rescue services, as reflected by the Fire  
287 Rescue Incident Reports for Tax Parcels, to the Tax Roll within the Property Use Categories.

288 (D) The Demand Percentage for each Property Use Category was then applied to  
289 the Fire Rescue Assessed Costs and the resulting product as the cost allocation of that portion  
290 of the Fire Rescue Assessed Costs allocated to each individual Property Use Category.

291 **SECTION 7. PARCEL APPORTIONMENT METHODOLOGY.**

292 (A) The apportionment among Tax Parcels of that portion of the Fire Rescue  
293 Assessed Costs allocated to each Property Use Category under the Cost Apportionment shall  
294 be consistent with the Parcel Apportionment methodology described and determined in

295 Appendix F, which Parcel Apportionment methodology is hereby approved, adopted, and  
296 incorporated into this Preliminary Rate Resolution by reference.

297 (B) It is hereby acknowledged that the Parcel Apportionment methodology  
298 described and determined in Appendix F is to be applied in the calculation of the estimated  
299 Fire Rescue Assessment rates established in Section 8 of this Preliminary Rate Resolution.

300 **SECTION 8. DETERMINATION OF FIRE RESCUE ASSESSED COSTS;**  
301 **ESTABLISHMENT OF PRELIMINARY FIRE RESCUE**  
302 **ASSESSMENTS.**  
303

304 (A) The Fire Rescue Assessed Costs to be assessed and apportioned among  
305 benefited parcels pursuant to the Cost Apportionment and the Parcel Apportionment for the  
306 Fiscal Year commencing October 1, 2021, is the amount determined in the Estimated Fire  
307 Rescue Assessment Rate Schedule, which is attached hereto as Appendix E and incorporated  
308 herein by reference. The approval of the Estimated Fire Rescue Assessment Rate Schedule  
309 by the adoption of this Preliminary Rate Resolution determines the amount of the Fire  
310 Rescue Assessed Cost. The remainder of such Fiscal Year budget for fire rescue services,  
311 facilities, and programs shall be funded from legally available City revenue other than Fire  
312 Rescue Assessment proceeds.

313 (B) The estimated Fire Rescue Assessments specified in the Estimated Fire  
314 Rescue Assessment Rate Schedule are hereby established to fund the specified Fire Rescue  
315 Assessed Costs determined to be assessed in the Fiscal Year commencing October 1, 2021.  
316 No portion of such Fire Rescue Assessed Cost is attributable to impact fee revenue that funds  
317 capital improvements necessitated by new growth or development. Further, no portion of  
318 such Fire Rescue Assessed Costs is attributable to the Emergency Medical Services Cost.

319 (C) The estimated Fire Rescue Assessments established in this Preliminary Rate  
320 Resolution shall be the estimated assessment rates applied by the City Manager in the

321 preparation of the preliminary Assessment Roll for the Fiscal Year commencing October 1,  
322 2021, as provided in Section 9 of this Preliminary Rate Resolution.

323 **SECTION 9. ASSESSMENT ROLL.**

324 (A) The City Manager is hereby directed to prepare, or cause to be prepared, a  
325 preliminary Assessment Roll for the Fiscal Year commencing October 1, 2021, in the  
326 manner provided in the Ordinance. The Assessment Roll shall include all Tax Parcels within  
327 the Property Use Categories. The City Manager shall apportion the estimated Fire Rescue  
328 Assessed Cost to be recovered through Fire Rescue Assessments in the manner set forth in  
329 this Preliminary Rate Resolution.

330 (B) A copy of this Preliminary Rate Resolution, documentation related to the  
331 estimated amount of the Fire Rescue Assessed Cost to be recovered through the imposition  
332 of Fire Rescue Assessments, and the preliminary Assessment Roll shall be maintained on  
333 file in the office of the City Clerk and open to public inspection. The foregoing shall not be  
334 construed to require that the preliminary Assessment Roll be in printed form if the amount  
335 of the Fire Rescue Assessment for each parcel of property can be determined by the use of  
336 a computer terminal available to the public.

337 (C) It is hereby ascertained, determined, and declared that the method of  
338 determining the Fire Rescue Assessments for fire rescue services as set forth in this  
339 Preliminary Rate Resolution is a fair and reasonable method of apportioning the Fire Rescue  
340 Assessed Cost among parcels of Assessed Property located within the City.

341 **SECTION 10. METHOD OF COLLECTION.**

342 It is hereby declared that pursuant to Section 3.01 of the Ordinance that the Fire  
343 Rescue Assessments shall be collected and enforced pursuant to the Uniform Assessment  
344 Collection Act for Fiscal Year 2021-2022.

345           **SECTION 11.           AUTHORIZATION OF PUBLIC HEARING.**

346           There is hereby established a public hearing to be held at 5:30 p.m. on September 8,  
347           2021, in City of Boynton Beach Commission Chambers, 100 East Ocean Drive, Boynton  
348           Beach, Florida, 33435, at which time the City Commission will receive and consider any  
349           comments on the Fire Rescue Assessments from the public and affected property owners  
350           and consider imposing Fire Rescue Assessments.

351           **SECTION 12.           NOTICE BY PUBLICATION.**

352           Pursuant to the requirements of the Ordinance, the City Manager shall publish a  
353           notice of the public hearing authorized by Section 11 hereof in the manner and time provided  
354           in Section 2.04 of the Ordinance. The notice shall be published no later than August 19,  
355           2021, in substantially the form attached hereto as Appendix G.

356           **SECTION 13.           NOTICE BY MAIL.**

357           The City Manager shall also provide mailed notice for the public hearing authorized  
358           by Section 11 hereof as required by Section 2.05 of the Ordinance, no later than August 19,  
359           2021. Any notice provided by mail in addition to the annual TRIM notices shall be in  
360           substantially the form attached hereto as Appendix H.

361           **SECTION 14.           APPLICATION OF ASSESSMENT PROCEEDS.**

362           The revenue derived from the City’s Fire Rescue Assessments will be utilized for the  
363           provision of fire rescue services, facilities, and programs, as reflected by the Fire Rescue  
364           Assessed Cost. In the event there is any fund balance remaining at the end of the Fiscal  
365           Year, such balance shall be carried forward and used only to fund fire rescue services,  
366           facilities, and programs. No Emergency Medical Services shall be funded from the Fire  
367           Rescue Assessment revenues.

368           **SECTION 15.           CONFLICTS.**

369                     All resolutions or parts of resolutions in conflict herewith are hereby repealed to the  
370           extent of such conflict.

371           **SECTION 16.           SEVERABILITY.**

372                     If any clause, section, other part or application of resolution is held by any Court of  
373           competent jurisdiction to be unconstitutional or invalid, in part or application, it shall not  
374           affect the validity of the remaining portions or applications of this Resolution.

375           **SECTION 17.           EFFECTIVE DATE.**

376                     This Preliminary Rate Resolution shall take effect immediately upon its passage and  
377           adoption.

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**PASSED AND ADOPTED this 13<sup>th</sup> day of July, 2021.**

CITY OF BOYNTON BEACH, FLORIDA

	YES	NO
Mayor – Steven B. Grant	_____	_____
Vice Mayor – Woodrow L. Hay	_____	_____
Commissioner – Justin Katz	_____	_____
Commissioner – Christina L. Romelus	_____	_____
Commissioner - Ty Penserga	_____	_____

ATTEST:

\_\_\_\_\_  
Crystal Gibson, MMC  
City Clerk

(Corporate Seal)

**APPENDIX A**

**FIRE RESCUE INCIDENT REPORT  
TYPE OF SITUATION FOUND CODES**

<b>Situation Found</b>	<b>Description</b>	<b>EMS Type Call</b>
100	Fire, Other	N
111	Building Fire	N
112	Fires in structures other than in a building	N
113	Cooking fire, confined to a container	N
116	Fuel burner/boiler malfunction, fire confined	N
118	Trash or rubbish fire, contained	N
130	Mobile property (vehicle) fire, other	N
131	Passenger vehicle fire	N
132	Road freight or transport vehicle fire	N
134	Water vehicle fire	N
137	Camper or RV fire	N
140	Natural vegetation fire	N
141	Forest, woods or wildland fire	N
142	Brush, or brush and grass mixture fire	N
143	Grass fire	N
150	Outside rubbish fire, other	N
151	Outside rubbish, trash or waste fire	N
154	Dumpster or other outside trash receptacle fire	N
160	Special outside fire, other	N
162	Outside equipment fire	N
173	Cultivated trees or nursery stock fire	N
200	Overpressure rupture, explosion, overheat, other	N
220	Overpressure rupture from air or gas, other	N
251	Excessive heat, scorch burns with no ignition	N
300	Rescue, EMS call, other	Y
300N	Rescue, EMS call, other, NON-SPECIFIC FPU	Y
311	Medical assist, assist EMS crew	Y
32	Emergency medical call	Y
321	EMS call, excluding vehicle accident with injury	Y
322	Vehicle accident with injuries	Y
323	Motor vehicle/pedestrian accident (MV Ped)	Y
324	Motor Vehicle Accident, No Injuries	Y
331	Lock-in (if lock out, use 511)	N
341	Search for person on land	N
351	Extrication of victim(s) from building/structure	N
353	Removal of victim(s) from stalled elevator	N
381	Rescue or EMS standby	Y
400	Hazardous condition, other	N
410	Flammable gas or liquid condition, other	N
411	Gasoline or other flammable liquid spill	N
412	Gas leak	N
413	Oil or other combustible liquid spill	N
440	Electrical wiring/equipment problem, other	N
441	Heat from short circuit (wiring), defective/worn	N
442	Overheated motor	N

<b>Situation Found</b>	<b>Description</b>	<b>EMS Type Call</b>
443	Light ballast breakdown	N
444	Power line down	N
445	Arcing, shorted electrical equipment	N
460	Accident, potential accident, other	N
463	Vehicle accident, general cleanup	N
480	Attempted burning, illegal action, other	N
500	Service call, other	N
510	Person in distress, other	N
511	Lock-out	N
512	Ring or jewelry removal	N
520	Water problem, other	N
522	Water or steam leak	N
531	Smoke or odor removal	N
540	Animal problem, other	N
542	Animal rescue	N
550	Public service assistance, other	N
551	Assist police or other governmental agency	N
552	Police matter	N
553	Public service	N
554	Assist invalid	Y
555	Defective elevator	N
561	Unauthorized burning	N
571	Cover assignment, standby, moveup	N
600	Good intent call, other	N
611	Dispatched & canceled en route	N
621	Wrong location	N
622	No incident found upon arrival	N
641	Vicinity alarm (incident in other location)	N
650	Steam, other gas mistaken for smoke, other	N
651	Smoke scare, odor of smoke	N
652	Steam, vapor, fog or dust thought to be smoke	N
653	Barbecue, tar kettle	N
661	EMS call, party transported by non-fire agency	Y
671	Hazmat release investigation w/no hazmat	N
700	False alarm or false call, other	N
710	Malicious, mischievous false call, other	N
711	Municipal alarm system, malicious false alarm	N
712	Direct tie to FD, malicious/false alarm	N
713	Telephone, malicious false alarm	N
714	Central station, malicious false alarm	N
715	Local alarm system, malicious false alarm	N
721	Bomb scare - no bomb	N
730	System malfunction	N
731	Sprinkler activation due to malfunction	N
733	Smoke detector activation due to malfunction	N
734	Heat detector activation due to malfunction	N

<b>Situation Found</b>	<b>Description</b>	<b>EMS Type Call</b>
735	Alarm system sounded due to malfunction	N
740	Unintentional transmission of alarm, other	N
741	Sprinkler activation, no fire - unintentional	N
742	Extinguishing system activation	N
743	Smoke detector activation, no fire - unintentional	N
744	Detector activation, no fire - unintentional	N
745	Alarm system sounded, no fire - unintentional	N
746	Carbon monoxide detector activation, no CO	N
813	Wind storm, tornado/hurricane assessment	N
814	Lightning strike (no fire)	N
900	Special type of incident, other, Dumpster fire	N
911	Citizen complaint	N

**APPENDIX B**  
**FIXED PROPERTY USE CODES**

<b>Fixed Property Use</b>	<b>Description</b>	<b>Category Assigned</b>
000	FIXED PROP USE UNDETERMINED	NON-SPECIFIC
100	UNKNOWN OTHER	NON-SPECIFIC
110	FIXED USE RECREATION, OTHER	COMMERCIAL
111	BOWLING ESTABLISHMENT	COMMERCIAL
113	AMUSEMENT CENTER	COMMERCIAL
116	SWIMMING FACILITY	COMMERCIAL
120	VARIABLE USE AMUSEMENT/RECREATION	COMMERCIAL
121	BALLROOM,GYMNASIUM	COMMERCIAL
122	EXHIBITION HALL	COMMERCIAL
123	ARENA/STADIUM	COMMERCIAL
124	PLAYGROUND	COMMERCIAL
129	AMUSEMENT CENTER INDOOR/OUTDOOR	COMMERCIAL
130	PLACES OF WORSHIP,CHURCH,FUNERAL PARLOR	INSTITUTIONAL
131	CHURCH/CHAPEL	INSTITUTIONAL
134	FUNERAL PARLOR/CHAPEL	INSTITUTIONAL
140	CLUBS, OTHER	COMMERCIAL
141	ATHLETIC CLUB/YMCA	COMMERCIAL
142	CLUB HOUSE	COMMERCIAL
144	CASINO, GAMBLING CLUBS	COMMERCIAL
150	PUBLIC, GOVT, OTHER	INSTITUTIONAL
151	LIBRARY	INSTITUTIONAL
160	EATING/DRINKING PLACES	COMMERCIAL
161	RESTAURANT	COMMERCIAL
162	NIGHTCLUB	COMMERCIAL
170	TERMINALS OTHER	COMMERCIAL
173	BUS TERMINAL	COMMERCIAL
181	PERFORMANCE THEATER	COMMERCIAL
183	MOVIE THEATER	COMMERCIAL
200	EDUCATIONAL PROPERTY OTHER	INSTITUTIONAL
210	SCHOOLS NON-ADULT OTHER	INSTITUTIONAL
211	PRE-SCHOOL	INSTITUTIONAL
213	ELEMENTARY SCHOOL	INSTITUTIONAL
215	HIGH SCHOOL/JR HIGH/MIDDLE SCHOOL	INSTITUTIONAL
241	COLLEGE/UNIVERSITY	INSTITUTIONAL
254	DAY CARE-IN COMMERCIAL PROPERTY	COMMERCIAL
255	DAY CARE-IN RESIDENCE-LICENSED	COMMERCIAL
300	HEALTHCARE/DETENTION OTHER	INSTITUTIONAL
311	CARE OF THE AGED/NURSING STAFF	NURSING HOMES
321	MENTAL RETARDATION/DEVELOPMENT DISABILITY FACILITY	INSTITUTIONAL
322	ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER	INSTITUTIONAL
323	ASYLUM/MENTAL INSTITUTION	INSTITUTIONAL
331	HOSPITAL-MEDICAL/PSYCHIATRIC	INSTITUTIONAL
340	CLINICS, OTHER	INSTITUTIONAL
341	CLINIC, CLINIC-TYPE INFIRMARY	INSTITUTIONAL
342	DOCTOR/DENTIST/SURGEONS OFFICE	COMMERCIAL

<b>Fixed Property Use</b>	<b>Description</b>	<b>Category Assigned</b>
343	HEMODIALYSIS UNIT	INSTITUTIONAL
361	JAIL/PRISON - NOT JUVENILE	INSTITUTIONAL
365	POLICE STATION	INSTITUTIONAL
400	RESIDENTIAL OTHER	RESIDENTIAL
4191	ONE-FAMILY DWELLING	RESIDENTIAL
4192	TWO-FAMILY DWELLING	RESIDENTIAL
429	MULTI-FAMILY DWELLINGS	RESIDENTIAL
439	ROOMING, BOARDING, RESIDENTIAL HOTELS	RESIDENTIAL
449	HOTELS, MOTELS, INNS, LODGES	COMMERCIAL
459	RESIDENTIAL BOARD AND CARE	NURSING HOMES
460	DORMITORIES OTHER	INSTITUTIONAL
500	MERCANTILE PROPERTIES OTHER	COMMERCIAL
511	CONVENIENCE STORE	COMMERCIAL
519	FOOD, BEVERAGE SALES, GROCERY STORE	COMMERCIAL
529	TEXTILE, WEARING APPAREL SALES	COMMERCIAL
539	HOUSEHOLD GOODS SALES, REPAIRS	COMMERCIAL
549	SPECIALTY SHOPS	COMMERCIAL
557	BARBER, BEAUTY SHOP, PERSONAL SERVICES	COMMERCIAL
559	RECREATIONAL, HOBBY, HOME SALES, PET STORE	COMMERCIAL
564	SELF-SERVICE LAUNDRY/DRY CLEANING	COMMERCIAL
569	PROFESSIONAL SUPPLIES	COMMERCIAL
571	SERVICE STATION	COMMERCIAL
579	MOTOR VEHICLE, BOAT SALES/SERVICE/REPAIRS	COMMERCIAL
580	GENERAL ITEM STORES, OTHER	COMMERCIAL
581	DEPARTMENT STORE	COMMERCIAL
592	BANK W/FIRST STORY BANKING FACILITY	COMMERCIAL
593	MEDICAL, RESEARCH, SCIENTIFIC OFFICE	COMMERCIAL
596	POST OFFICE OR MAILING FORMS	INSTITUTIONAL
599	BUSINESS OFFICES	COMMERCIAL
600	BASIC INDUSTRY, UTILITY, DEFENSE OTHER	INDUSTRIAL/WAREHOUSE
629	LABORATORIES	INDUSTRIAL/WAREHOUSE
639	COMMUNICATIONS CENTER	INDUSTRIAL/WAREHOUSE
642	ELECTRIC TRANSMISSION DISTIB. SYSTEM	INDUSTRIAL/WAREHOUSE
644	GAS DISTRIBUTION SYSTEM, PIPELINE	INDUSTRIAL/WAREHOUSE
647	WATER UTILITY	INDUSTRIAL/WAREHOUSE
648	SANITARY SERVICE	INDUSTRIAL/WAREHOUSE
700	MANUFACTURING PROPERTY, PROCESSING	INDUSTRIAL/WAREHOUSE
800	STORAGE PROPERTY OTHER	INDUSTRIAL/WAREHOUSE
880	VEHICLE STORAGE; OTHER	INDUSTRIAL/WAREHOUSE
882	GENERAL VEHICLE PARKING GARAGE	INDUSTRIAL/WAREHOUSE
888	FIRE STATIONS	INSTITUTIONAL
891	GENERAL WAREHOUSE	INDUSTRIAL/WAREHOUSE
899	RESIDENTIAL OR SELF STORAGE UNITS	INDUSTRIAL/WAREHOUSE
900	OUTSIDE, SPECIAL PROPERTIES; OTHER	NON-SPECIFIC
919	DUMP SANITARY LANDFILL	NON-SPECIFIC

<b>Fixed Property Use</b>	<b>Description</b>	<b>Category Assigned</b>
921	BRIDGE, TRESTLE	NON-SPECIFIC
926	OUTBUILDING, EXCLUDING GARAGE	NON-SPECIFIC
931	OPEN LAND, FIELD	NOT USED
935	CAMPSITE WITH UTILITIES	COMMERCIAL
936	VACANT LOT	NOT USED
937	BEACH	NON-SPECIFIC
938	GRADED AND CARED FOR PLOTS OF LAND	NOT USED
940	WATER AREAS, OTHER	NON-SPECIFIC
941	IN OPEN SEA, TIDAL WATERS	NON-SPECIFIC
946	LAKE/RIVER/STREAM	NON-SPECIFIC
951	RAILROAD RIGHT OF WAY	NON-SPECIFIC
952	SWITCH YARD, MARSHALLING YARD	NON-SPECIFIC
960	STREET, OTHER	NON-SPECIFIC
961	DIVIDED HIGHWAY, HIGHWAY	NON-SPECIFIC
962	PAVED PUBLIC STREET, RESIDENTIAL	NON-SPECIFIC
963	PAVED PRIVATE STREET, COMMERCIAL	NON-SPECIFIC
965	UNCOVERED PARKING AREA	NON-SPECIFIC
981	CONSTRUCTION SITE	NON-SPECIFIC
983	PIPELINE, POWER LINE RIGHT OF WAY	NON-SPECIFIC
984	INDUSTRIAL PLANT YARD	INDUSTRIAL/WAREHOUSE
UUU	UNDETERMINED	NON-SPECIFIC

**APPENDIX C**  
**IMPROVEMENT CODES**

<b>BUC</b>	<b>BUC DESCRIPTION</b>	<b>CATEGORY NAME</b>
00	GSG - VACANT/BLDG RAZED	NOT USED
0000	CONDO ONLY LAND	NOT USED
0010	VACANT TOWNHOUSE	NOT USED
0030	VACANT ZERO LOT LINE	NOT USED
0100	SFR	RESIDENTIAL
0110	TOWNHOUSE-COMM ZONING	RESIDENTIAL
0130	ZERO LOT LINE	RESIDENTIAL
0150	SFR-C	RESIDENTIAL
0200	SFT-MFG	RESIDENTIAL
0300	SFR-ZERO LOT LINE	RESIDENTIAL
0400	CONDO	RESIDENTIAL
0410	TOWNHOUSE	RESIDENTIAL
0420	TIMESHARE	RESIDENTIAL
0430	ZERO LOT LINE	RESIDENTIAL
0440	TWNHS-VILLA	RESIDENTIAL
0450	SFR-C	RESIDENTIAL
0460	CONDO COMM	COMMERCIAL
0460D	DOCK CONDOMINIUM	NOT USED
0500	EXC-ZERO LOT	ASSIGNED BY FIELDWORK
0510	CO-OP	RESIDENTIAL
060	EFFICIENCY APT	RESIDENTIAL
0600	RENTAL UNIT	RESIDENTIAL
0700	EXC TWHSE/VILLA	RESIDENTIAL
0800	MOBILE HOME	RESIDENTIAL
0900	EXC-RESIDENT	RESIDENTIAL
0909	EXC-LUX.RES	RESIDENTIAL
1000	CONDO L.RISE	RESIDENTIAL
170	DORMITORY	INSTITUTIONAL
210	APARTMENTS	RESIDENTIAL
220	APARTMENTS LOW RISE	RESIDENTIAL
2200	MFR LOW RISE	RESIDENTIAL
230	APARTMENTS HIGH RISE	RESIDENTIAL
240	APARTMENTS - TO	RESIDENTIAL
2500	MFR ROW HOUSE	RESIDENTIAL
260	APARTMENTS - SENIOR	RESIDENTIAL
2700	DUPLEX	RESIDENTIAL
2800	TRIPLEX	RESIDENTIAL
2900	QUADRAPLEX	RESIDENTIAL
301	SFR CONVERT TO COMM	COMMERCIAL
340	COMMERCIAL MIXED	ASSIGNED BY FIELDWORK
350	RETAIL SINGLE OCC	COMMERCIAL
351	DRUG STORE FREE	COMMERCIAL
360	DISCOUNT DEPT S	COMMERCIAL
361	MEGA DISCOUNT STORE	COMMERCIAL
362	VETERINARY CLIN	COMMERCIAL
364	HOME IMPROVEMEN	COMMERCIAL

<b>BUC</b>	<b>BUC DESCRIPTION</b>	<b>CATEGORY NAME</b>
365	FURNITURE STORE	COMMERCIAL
370	DEPARTMENT STORE	COMMERCIAL
371	DOWNTOWN ROW TY	COMMERCIAL
374	RETAIL MULTI OCC	COMMERCIAL
380	STRIP SHOPPING	COMMERCIAL
390	COMM SHOPPING CTR	COMMERCIAL
400	REGIONAL SHPMAL	COMMERCIAL
410	SUPER REG SHOPM	COMMERCIAL
420	SUPERMARKET	COMMERCIAL
430	CONVENIENCE FOOD	COMMERCIAL
440	HOTEL/MOTEL BUS	COMMERCIAL
450	RESORT HOTEL	COMMERCIAL
460	HOTEL/MOTEL LO	COMMERCIAL
470	HOTEL- HI RISE	COMMERCIAL
490	OFFICE BLDG L/R	COMMERCIAL
500	OFFICE H-R 5ST	COMMERCIAL
520	MEDICAL OFFICE	COMMERCIAL
530	HOSPITALS	INSTITUTIONAL
540	NURSING HOME	NURSING HOMES
550	BAR/TAVERN	COMMERCIAL
551	COCKTAIL LOUNGE	COMMERCIAL
560	RESTAURANT	COMMERCIAL
570	FRANCHISE FOOD	COMMERCIAL
580	BOWLING ALLEY	COMMERCIAL
582	SKATING RINK	COMMERCIAL
583	HEALTH CLUB	COMMERCIAL
587	COUNTRY CLUB	COMMERCIAL
588	PRIVATE CLUB	COMMERCIAL
589	COUNTRY CLUB/W GOLF CRSE	COMMERCIAL
590	ARENA	COMMERCIAL
591	GYMNASIUM	COMMERCIAL
593	DOG/HORSE TRACK	COMMERCIAL
600	AUDITORIUM	COMMERCIAL
610	CINEMA/THEATER	COMMERCIAL
614	RADIO/TV/ PIC S	COMMERCIAL
620	BANK/MAIN OFFIC	COMMERCIAL
630	NEIGHBORHOOD BANK	COMMERCIAL
640	SERVICE STATION	COMMERCIAL
641	SERVICE STATION	COMMERCIAL
650	CAR WASH - AUTO	COMMERCIAL
651	CAR WASH - MANU	COMMERCIAL
652	CAR WASH SERVIC	COMMERCIAL
660	AUTO SERVICE GARAGE	COMMERCIAL
662	KWIK LUBE	COMMERCIAL

<b>BUC</b>	<b>BUC DESCRIPTION</b>	<b>CATEGORY NAME</b>
665	GARAGE STORAGE	INDUSTRIAL/WAREHOUSE
670	OFFICE/WAREHOUS	ASSIGNED BY FIELDWORK
680	FUNERAL HOME	INSTITUTIONAL
690	CLUBHOUSE	INSTITUTIONAL
691	SOCIAL/FRATERNAL	INSTITUTIONAL
695	GUARDHOUSE	COMMERCIAL
700	COLD STORAGE	INDUSTRIAL/WAREHOUSE
710	RAIL/BUS/AIR TE	COMMERCIAL
712	TELECOMMUNICATI	COMMERCIAL
720	PARKING GARAGE	INDUSTRIAL/WAREHOUSE
721	RADIO/TV TRANSM	ASSIGNED BY FIELDWORK
730	DAY CARE CENTER	COMMERCIAL
750	AUTO DEALER/F-S	COMMERCIAL
800	LIGHT MANUFACTURING	INDUSTRIAL/WAREHOUSE
810	HEAVY MANUFACTURING	INDUSTRIAL/WAREHOUSE
820	WAREHOUSE DISTR	INDUSTRIAL/WAREHOUSE
830	MINI WAREHOUSE	INDUSTRIAL/WAREHOUSE
840	WAREHOUSE STORAGE	INDUSTRIAL/WAREHOUSE
841	WAREHOUSE SINGLE	INDUSTRIAL/WAREHOUSE
850	HANGAR	COMMERCIAL
860	BARNS	NOT USED
861	RESIDENTIAL BARN	NOT USED
870	PREFAB WAREHOUSE	INDUSTRIAL/WAREHOUSE
880	TECHNICAL MANUF	INDUSTRIAL/WAREHOUSE
900	SCHOOL	INSTITUTIONAL
901	COLLEGES / UNIV	INSTITUTIONAL
910	RELIGIOUS	INSTITUTIONAL
912	LIBRARY	INSTITUTIONAL
920	EDUCATION/RELIG	INSTITUTIONAL
930	GOVERNMENTAL	INSTITUTIONAL
950	POLICE/FIRE STN	INSTITUTIONAL
960	CORRECTIONAL	INSTITUTIONAL
970	CULTURAL FACILITY	INSTITUTIONAL
MHPK	MOBILE HOME PARK	RESIDENTIAL

**APPENDIX D**

**DOR CODES**

<b>DOR Code</b>	<b>DOR Description</b>
0000	VACANT
0010	VACANT TOWNHOUSE
0030	VACANT ZERO LOT LINE
0050	VACANT SFR CONDO
0100	SINGLE FAMILY
0101	SINGLE FAMILY-COMM ZONING
0104	SINGLE FAMILY-IND ZONING
0110	SINGLE FAMILY-COMM ZONING
0130	ZERO LOT LINE
0140	SINGLE FAMILY-IND ZONING
0150	SFR-C
0200	MOBILE HOME
0210	TANGIBLE MOBILE HOME
0300	MULTIFAMILY
0304	MULTIFAMILY CONDO CONVERSION
0305	MULTIFAMILY > 10 UNITS Income Restricted
0400	CONDOMINIUM
0410	TOWNHOUSE/VILLA
0420	TIMESHARE
0430	ZERO LOT LINE
0450	SFR-C
0460	CONDO COMMERCIAL
0469	COMMERCIAL CONDO
0500	MHT COOP
0510	COOPERATIVE
0600	RETIREMENT
0605	RETIREMENT Income Restricted
0620	LIFE CARE HX
0700	MISC RESIDENCE SFR
0800	MULTIFAMILY < 10 UNITS
0801	MULTIFAMILY < 10 UNITS-COMM ZONING
0804	MULTIFAMILY < 10 UNITS-IND ZONING
0810	MULTIFAMILY < 10 UNITS-COMM ZONING
0840	MULTIFAMILY < 10 UNITS-IND ZONING
1000	VACANT COMMERCIAL
1100	STORES
1200	STORE/OFFICE/RESIDENTIAL
1300	DEPARTMENT STORE
1400	SUPERMARKET/DRUG STORE
1500	SHOPPING CENTER REGIONAL
1600	SHOPPING CENTER CMMITY
1700	OFFICE ONE STORY
1800	OFFICE MULTISTORY
1900	PROF OFFICES
2000	AIRPORT/MARINA

<b>DOR Code</b>	<b>DOR Description</b>
2100	RESTAURANT
2200	RESTAURANT, DRIVE IN
2300	FINANCIAL
2400	INSURANCE
2500	SERVICE SHOPS
2600	SERVICE STATION
2700	AUTO SALES
2800	PKG LT / MH PK
2900	WHOLESALE
3000	FLORIST
3100	DRV-IN THEATER
3200	THTR/AUD/CLBHS
3300	NIGHT CLUBS
3400	BOWLING ALLEY
3500	TOURIST ATTRAC
3600	CAMPS
3700	RACETRACK
3800	GOLF COURSE
3900	MOTEL
4000	VACANT INDUSTRIAL
4100	LIGHT MFG
4200	HEAVY MFG
4300	LUMBER YARD/MILL
4400	PACKING
4500	BOTTLER
4600	FOOD PROCESSING
4700	MIN PROCESSING
4800	WAREH/DIST TERM
4900	OPEN STORAGE
4960	CONDO - NON RESIDENTIAL
4969	COMMERCIAL CONDO
5000	IMPROVED ARG1
5100	CROP SOIL CLASS 1
5200	CROP SOIL CLASS 2
5300	CROP SOIL CLASS 3
5400	TIMBER SI 90+
5500	TIMBER SI 80-89
5600	TIMBER SI 70-79
5700	TIMBER SI 60-69
5800	TIMBER SI 50-59
5900	TIMBER NOT CLASSED
6000	GRGSOIL CLASS 1
6100	GRZGSOIL CLASS2
6200	GRZGSOIL CLASS3
6300	GRZGSOIL CLASS4
6400	GRZGSOIL CLASS5
6500	GRZGSOIL CLASS6

<b>DOR Code</b>	<b>DOR Description</b>
6600	ORCHARD GROVES
6700	POUL/BEES/FISH
6800	EQUESTRIAN
6900	ORN/MISC AGRI
7000	VACANT INSTIT
7100	RELIGIOUS
7200	PRV SCHL/COLL
7300	PRV HOSPITAL
7400	NURSING HOME
7500	ORPHNG/NON-PROF
7600	MORT/CEMETERY
7700	CLB/LDG/UN HALL
7800	SANI/ REST HOME
7900	CULTURAL
8000	DISTRICTS
8100	MILITARY
8200	FOREST/PK/REC
8205	TRANSFER DEVELOPMENT RIGHTS
8300	PUB CTY SCHOOL
8400	COLLEGE
8500	HOSPITAL
8600	CITY INC NONMUNI
8700	STATE
8800	FEDERAL
8900	MUNICIPAL
9000	LEASEHOLD INT
9100	UTILITY
9200	MING/PETRO/GASLND
9300	SUBSURF RIGHTS
9400	R/W - BUFFER
9500	RIVER/LAKES
9600	SEWG/WASTE LAND
9700	OUTDR REC/PARK LAND
9800	CENTRALLY ASSESSED
9900	NON AG
9999	EXEMPT

**APPENDIX E**

**ESTIMATED FIRE RESCUE ASSESSMENT RATE SCHEDULE**

**SECTION E1. DETERMINATION OF FIRE RESCUE ASSESSED COSTS.**

The estimated Fire Rescue Assessed Cost to be assessed for the Fiscal Year commencing October 1, 2021, is \$8,242,487.00.

**SECTION E2. ESTIMATED FIRE RESCUE ASSESSMENTS.**

(A) The estimated Fire Rescue Assessments to be assessed and apportioned among benefited parcels pursuant to the Cost Apportionment and Parcel Apportionment to generate the estimated Fire Rescue Assessed Cost for the Fiscal Year commencing October 1, 2021, are hereby established as follows for the purpose of this Preliminary Assessment Resolution:

<u>Property Use Category</u>	<u>Rate Per Dwelling Unit</u>
Residential	\$120.00
<u>Non-Residential Property Use Categories      Rate Per Square Foot</u>	
Commercial	\$0.27
Industrial/Warehouse	\$0.06
Institutional	\$0.30
Nursing Home	\$0.30

(B) No Fire Rescue Assessment shall be imposed upon a parcel of Government Property (except as provided in Section 5(Q) of this Preliminary Assessment Resolution) or upon the portion of a Building located on a parcel of Institutional Property whose Building use is wholly exempt from ad valorem taxation under Florida law.

(C) Any shortfall in the expected Fire Rescue Assessment proceeds due to any reduction or exemption from payment of the Fire Rescue Assessments required by law or authorized by the City Commission (including without limitation any approved Hardship

Waivers or Deferrals or Mobile Home Vacancy Adjustments) shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments. It is the legislative determination of the City Commission that in the event a court of competent jurisdiction determines any exemption or reduction by the City Commission improper or otherwise adversely affects the validity of the Fire Rescue Assessment imposed for this Fiscal Year, the sole and exclusive remedy shall be the imposition of a Fire Rescue Assessment upon each affected Tax Parcel in the amount of the Fire Rescue Assessment that would have been otherwise imposed save and except for such reduction or exemption afforded to such Tax Parcel by the City Commission.

## APPENDIX F

### PARCEL APPORTIONMENT METHODOLOGY

The Cost Apportionment to each Property Use Category and to Mixed Use Property shall be apportioned among the Tax Parcels within each Property Use Category and to Mixed Use Property Tax Parcels as follows:

**SECTION F-1 RESIDENTIAL PROPERTY.** The Fire Rescue Assessment for each Tax Parcel of Residential Property shall be computed by multiplying the Demand Percentage attributable to the Residential Property Use Category by the Fire Rescue Assessed Costs, dividing such product by the total number of Dwelling Units shown on the Tax Roll within the City for the Residential Property Use Category, and then multiplying such quotient by the number of Dwelling Units located on such Tax Parcel.

**SECTION F-2. NON-RESIDENTIAL PROPERTY.** The Fire Rescue Assessments for each Building of Non-Residential Property (except Nursing Home Property) shall be computed as follows:

(A) Respectively, multiply the Fire Rescue Assessed Cost by the Demand Percentage attributable to each of the Non-Residential Property Use Categories. The resulting dollar amounts reflect the portions of the City's fire rescue budget to be respectively funded from Fire Rescue Assessment revenue derived from each of the Non-Residential Property Use Categories.

(B) Separate each building in each of the Non-Residential Property Use Categories into the appropriate Non-Residential Property Use Category for that Building.

(C) For each Non-Residential Property Use Category, add the Building square

footage of all the Buildings in each Non-Residential Property Use Category. All Buildings with a number of square feet exceeding 77,001 will be included in the calculation at 77,001 square feet. This sum reflects an aggregate square footage area for each Non-Residential Property Use Category to be used by the City in the computation of Fire Rescue Assessments.

(D) Divide the product of subsection (A) of this Section relative to each of the Non-Residential Property Use Categories by the sum of the square foot allocations for each Non-Residential Property Use Category described in subsection (C) of this Section. The resulting quotient expresses a dollar amount per square foot of improved area (“the square foot rate”) to be used in computing Fire Rescue Assessments on each of the respective Non-Residential Property Use Categories.

(E) For each of the Non-Residential Property Use Categories, other than Nursing Home Property, multiply the applicable square foot rate calculated under subsection (D) of this Section by the number of square feet, up to 77,001 square feet, for each Building in the Non-Residential Property Use Categories. The resulting product for each Building expresses the amount of Fire Rescue Assessments to be imposed on each Building of Non-Residential Property.

**SECTION F-3. NURSING HOME PROPERTY.** Notwithstanding the procedure in Section F-2 for Non-Residential Property, the Fire Rescue Assessment for each Building of Nursing Home Property shall be computed as follows:

(A) For Nursing Home Property, multiply the square foot rate determined in subsection F-2 of this Section for Institutional Property by the number of square feet, up to

77,001 square feet, for each Building of Nursing Home Property. Such amount shall be the amount of the Fire Rescue Assessments imposed upon each Building of Nursing Home Property.

(B) Multiply the amount directed to be imposed as Fire Rescue Assessments on Nursing Home Property in subsection (A) of this Section by the total square footage of Buildings related to Nursing Home Property as provided in subsection F-2(C). The resulting product represents the aggregate revenue to be derived from Fire Rescue Assessments imposed upon Nursing Home Property.

(C) The remaining portion of the City's fire rescue budget otherwise attributable to Nursing Home Property, and not funded through Fire Rescue Assessments imposed upon Nursing Home Property, shall be funded from legally available City revenue other than Fire Rescue Assessment proceeds.

**SECTION F-4. MIXED USE PROPERTY.** The Fire Rescue Assessments for each Tax Parcel classified in two or more Property Use Categories shall be the sum of the Fire Rescue Assessments computed for each Property Use Category.

**APPENDIX G**

**FORM OF NOTICE TO BE PUBLISHED**

To Be Published by August 19, 2021

**NOTICE OF HEARING TO IMPOSE AND  
PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS**

Notice is hereby given that the City Commission of the City of Boynton Beach will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the municipal boundaries of the City of Boynton Beach.

The hearing will be held at 5:30 p.m., on September 8, 2021, in City of Boynton Beach Commission Chambers, 100 East Ocean Avenue, Boynton Beach, Florida, 33435 for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If a person decides to appeal any decision made by the City Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's Office at (561) 742-6060, at least three days prior to the date of the hearing.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The proposed fire rescue assessment schedule for Fiscal Year 2021-2022 is as follows:

Property Use Category	Rate Per Dwelling Unit
Residential	\$120.00
Non-Residential Property Use Categories	Rate Per Square Foot
Commercial	\$0.27
Industrial/Warehouse	\$0.06
Institutional	\$0.30
Nursing Home	\$0.30

Copies of the Fire Rescue Assessment Ordinance, the Initial Assessment Resolution, the Preliminary Rate Resolution, and the Preliminary Assessment Roll are available for inspection at the City Clerk’s Office in City Hall, located at 100 East Ocean Avenue, Boynton Beach, Florida, 33435

The fire rescue non-ad valorem assessment will be collected on the ad valorem tax bill to be mailed in November 2021. Failure to pay the assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

If you have any questions, please contact the Finance Department at (561) 742-6310, Monday through Friday between 8:00 a.m. and 5:00 p.m.

[INSERT MAP OF THE CITY OF BOYNTON BEACH]

**CITY COMMISSION**

**CITY OF BOYNTON BEACH, FLORIDA**

**APPENDIX H**

**FORM OF NOTICE TO BE MAILED**

City of Boynton Beach  
 P.O. Box 310  
 Boynton Beach, FL 33425-0310

CITY OF BOYNTON BEACH, FLORIDA  
 NOTICE OF HEARING TO IMPOSE AND PROVIDE  
 FOR COLLECTION OF FIRE RESCUE  
 NON-AD VALOREM ASSESSMENTS  
 NOTICE DATE: AUGUST 21, 2021

Owner Name  
 Address  
 City, State Zip

Tax Parcel # \_\_\_\_\_  
 Sequence # \_\_\_\_\_  
 Legal Description: \_\_\_\_\_

**\*\*\*\*\* NOTICE TO PROPERTY OWNER \*\*\*\*\***

As required by Section 197.3632, Florida Statutes, and City Ordinance No. 08-017 notice is given by the City of Boynton Beach that an annual assessment for fire rescue services using the tax bill collection method, may be levied on your property for the fiscal year October 1, 2021 - September 30, 2022. The City has levied a fire rescue special assessment since 2001 pursuant to Ordinance No. 01-34, as amended, which Ordinance sunset on September 30, 2008. The City then adopted Ordinance No. 08-017 to provide for reenactment of the fire rescue special assessment within the City commencing with the 2008-2009 fiscal year. The purpose of this assessment is to fund fire rescue services benefiting improved property located within the City of Boynton Beach. The total annual fire rescue assessment revenue to be collected within the City of Boynton Beach is estimated to be \$8,242,487.00. The annual fire rescue assessment is based on the classification of each parcel of property and number of billing units contained therein.

Category	Type and Number Billing Units	Fiscal Year 20-21 Assessment
[Category]	[ParcelUnits][UnitDesc]	[Charge]
<b>Total Assessment</b>		<b>[\$SumofBld...]</b>

The maximum annual fire rescue services assessment for the above parcel for Fiscal Year 2021-21 and future fiscal years is \$\_\_\_\_\_.

A public hearing will be held at 5:30 p.m. on September 8, 2021, in City of Boynton Beach Commission Chambers, 100 East Ocean Avenue, Boynton Beach, Florida, 33435 for the purpose of receiving public comment on the proposed assessments. You and all other affected property owners have a right to appear at the hearing and to file written objections with the City Commission within 20 days of this notice. If you decide to appeal any decision made by the City Commission with respect to any matter considered at the hearing, you will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities

Act, persons needing a special accommodation or an interpreter to participate in this proceeding should contact the City Clerk's office at (561) 742-6060, at least three days prior to the date of the hearing.

Unless proper steps are initiated in a court of competent jurisdiction to secure relief within 20 days from the date of City Commission action at the above hearing (including the method of apportionment, the rate of assessment and the imposition of assessments), such action shall be the final adjudication of the issues presented.

Copies of the Fire Rescue Assessment Ordinance, the Initial Assessment Resolution, the Preliminary Rate Resolution, and the preliminary assessment roll are available for inspection at the City Clerk's office in City Hall, located at 100 East Ocean Avenue, Boynton Beach, Florida. 33435

Pursuant to Chapter 92-264, Laws of Florida, as amended by Chapter 2003-348, Laws of Florida, a special act relating to the County, notice of the fire rescue assessment imposed by the City shall also be included by the Property Appraiser as part of the notice of proposed property taxes under Section 200.069, Florida Statutes, the truth-in-millage notification.

Both the fire rescue non-ad valorem assessment amount shown on this notice and the ad valorem taxes for the above parcel will be collected on the ad valorem tax bill mailed in November. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If there is a mistake on this notice, it will be corrected. If you have any questions regarding your fire rescue service assessment, please contact the Finance Department at (561) 742-6310, Monday through Friday between 8:00 a.m. and 5:00 p.m.

**\*\*\*\*\* THIS IS NOT A BILL \*\*\*\*\***